

FORM NO. 3CEC

[See sub-rule (2) of rule 10H]

Application for a pre-filing meeting

To,

The Director General of Income-tax (International Taxation)

New Delhi

Sir/Madam,

I propose to apply for an Advance Pricing Agreement. In this regard I give below the necessary particulars for a pre-filing meeting:

1. Particulars of the applicant:

a. Full name of the applicant:

b. Permanent Account Number or Aadhaar Number:

c. Address of the applicant:

d. Location(s) of the business enterprises in India:

e. Details of applicant authorized representative:

f. Address for communication:

g. E-mail Id and the contact numbers of the person with whom correspondence is required to be made:

2. The global structure of the applicant's group and the industry in which it operates:

3. Names of all the associated enterprises (AE's) with which international transactions have been either undertaken or proposed to be undertaken:

4. Name of country(s) in which (AE's) is located:

5. Business model and overview of the applicant's business operations in prior 3 years:

6. Functional and Risk Profile of the applicant and associated enterprises:

7. a. Details of all the international transactions proposed to be covered in the APA:

b. Value of such international transactions covered under Transfer Pricing audit in prior 3 years:

8. Details of all other international transactions not proposed to be covered in the APA:

9. Type of APA proposed:

a. Are you proposing a unilateral APA?
Yes

No

b. If yes the reasons for the same:

c. Are you proposing a Bilateral or Multilateral APA?
Yes

No

d. If yes, provide the names of the country(ies) in which the associated enterprises are located:

- 10. Number of years for which APA is proposed to be applied:
- 11. Proposed transfer pricing methodology to be used with supporting documentation:
- 12. Identification of third party comparable:
- 13. Details of arm's length price or profit level indicator:
- 14. Details of critical assumptions, that the applicant considers, may affect the business or the transfer pricing methodology:
- 15. The history of the Competent Authority issues, requests and settlements:
- 16. History of transfer pricing audits, assessments and present status of appeals:
- 17. Names and designation of the representatives who would be appearing before the authorities for pre-filing discussions:

Any other relevant information:

I declare that to the best of my knowledge and belief, the information furnished in the application is correct and truly stated.

Place:

Yours faithfully,

Date:

Applicant

Notes:

1. The application must be filed in triplicate.
2. If the space provided for answering any item in the application is found insufficient, separate enclosures may be used for the purpose. These enclosures should be signed by the person authorised to sign the application.

3. In case the pre-filing meeting is requested on an anonymous basis, no names of the applicant or associated enterprises are to be given.
4. With regard to details of all the international transactions proposed to be covered in the APA, please furnish agreements with associated enterprises, if any, relating to the international transactions along with the reasons for covering these transactions in APA.
5. In case the applicant is applying for a Bilateral or Multilateral APA, the applicant must state whether India has an existing comprehensive DTAA with such country(ies). It may also be verified whether such country(ies) has APA program in place?
6. In case the pre-filing request is on anonymous basis, details of the representatives of the applicant who would be appearing before the authorities for pre-filing discussions must be furnished.